



BEACON HILL
FINANCIAL EDUCATORS

51A Middle Street, Newburyport, MA 01950
Phone: 800-588-7039
contact@bhfe.com www.bhfe.com

COURSE INFORMATION

Course Title: *Ethics for Louisiana CPAs*

#592224

Recommended CPE credits for this course

CPA: 3 Satisfies the CPA ethics CPE requirement for active licensees in Louisiana.

In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour.

National Registry of CPE Sponsors ID Number: 107615 (NASBA QAS Self-Study /Interactive)

Course Description:

Course expiration date: 12/31/2024.

This course meets the ethics CPE requirement for CPAs licensed in Louisiana. It covers current issues and special topics in ethics in the accounting profession, the AICPA Code of Professional Conduct, Chapter 17 of the Louisiana Rules, and Louisiana Statutes pertaining to professional conduct. The professional conduct section covers the current AICPA Code of Professional Conduct, Part 1 for members in public practice, and Part 2 for members in business. Applicable State Board of CPAs of Louisiana Rules are compared to corresponding rules of the AICPA, SEC, PCAOB, and GAO. Examples and case studies highlighting Louisiana and AICPA rules are included.

Course Content

Publication/Revision date: 1/1/2024

Course book: ©2024 by Beacon Hill Financial Educators, Inc.

Final exam (online): 15 questions (multiple-choice). **Passing grade: 90% or higher.**

Program Delivery Method: NASBA QAS Self-Study (Interactive)

Subject Codes/Field of Study: Regulatory/Professional Ethics

Course Level, Prerequisites, and Advance Preparation Requirements:

Level: Overview Prerequisites: None Preparation: None

Instructions for Taking This Course

- Log in to your secure account at www.bhfe.com. Go to "My Account."
- You must complete this course within one year of purchase (If the course is "Expired," contact us and we will add the latest edition of the course to your account (no charge).
- **To retain the course-PDF after completion (for future reference) and to enable enhanced navigation:** From "My Account," Download and save the course-PDF to your computer. This will enable the search function (Menu: Edit>Find) and bookmarks (icon on left side of document window).
- **Complete the course by** following the learning objectives listed for the course, studying the text, and, if included, studying the review questions at the end of each major section (or at the end of the course).
- **Once you have completed studying the course** and you are confident that the learning objectives have been met, answer the final exam questions (online).

Instructions for Taking the Online Exam

- Log in to your secure account at www.bhfe.com. Go to "My Account."
- A passing grade of at least **90%** is required on the exam for this course.
- You will have three attempts to pass the exam (call or email us after three unsuccessful attempts for instructions).
- The exam is not timed, and it does not need to be completed in one session.
- For a printed copy of the exam questions, open the exam and press "Print Exam."
- Once you pass the exam, the results (correct/incorrect answers) and certificate of completion appear in "My Account." A confirmation email is also sent.

Have a question? Call us at 800-588-7039 or email us at contact@bhfe.com.

LEARNING ASSIGNMENTS AND OBJECTIVES

After studying the assignments, you should be able to meet the objectives listed below.

Assignment:

I. Current Ethical Issues in the Accounting Profession

Objectives:

1. Define ethics in the context of being ethical versus acting ethically.
2. Understand the factors that frequently contribute to ethical failures in the accounting profession.
3. Recognize the circumstances under which conflicts of interest can arise when a variety of accounting services are offered by a CPA or firm.
4. Identify the circumstances under which a CPA may be deemed to be a fiduciary.

Assignment:

II. Professional Conduct

Objectives:

5. Recognize the Rules and Statutes of the State Board of CPAs of Louisiana with respect to professional conduct.
6. Understand the applicability of Louisiana rules when rules of other governing bodies also exist.
7. Recognize the AICPA *Principles of the Code of Professional Conduct*.
8. Recognize the AICPA *Rules of the Code of Professional Conduct*.

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TABLE OF CONTENTS

Course Information	ii
Learning Assignments and Objectives	iv
Table of Contents	v
Section I. Current Ethical Issues in the Accounting Profession	1
Understanding Ethics	1
A Definition of Ethics.....	1
How do you act when no one is looking?.....	1
Special Topics: Managing Ethics	2
Analytical Model for Ethical Decisions	2
The ACE Method	3
Fiduciary Standard of Care.....	4
Review Questions.....	5
Section II. Professional Conduct	6
State Board of CPAs of Louisiana: Professional Conduct	6
Introduction.....	6
Rule LA §1700 General.....	6
The More Restrictive Rules Apply.....	8
<i>AICPA Rule 0.100.020 Interpretations and Other Guidance</i>	8
AICPA Code of Professional Conduct	9
Introduction.....	9
The AICPA Principles	9
ET Section 0.300.010 - Preamble	9
ET Section 0.300.020 - Responsibilities Principle	10
ET Section 0.300.030 - The Public Interest Principle	10
ET Section 0.300.040 – Integrity Principle	10
ET Section 0.300.050 - Objectivity and Independence Principle.....	10
ET Section 0.300.060 – Due Care Principle	10
ET Section 0.300.070 – Scope and Nature of Services Principle.....	10
Using the Principles in Practice	10
AICPA and Louisiana Rules Applicable in Public Practice <i>or</i> in Business	14
Rules Are Not Enough	14
The Conceptual Framework Approach.....	14
Examples of Threats to Compliance of AICPA Rules in Public Practice and Non-Public Practice (Business).....	15
Identifying Ethical Conflicts.....	20
Examples of Ethical Conflicts in Public Practice and Non-Public Practice (Business)	20
AICPA Rule 1.100 – Integrity and Objectivity	21
<i>Case Study: Ethical Issue Relating to Integrity and Objectivity</i>	21
Summary of Interpretations	21
Conflicts of Interest	21
<i>Examples of Situations in Which Conflicts of Interest May Arise in Public Practice and Non-Public Practice (Business)</i>	22
<i>Identifying a Conflict of Interest</i>	23
<i>Evaluating the Significance of the Threat Created by a Conflict of Interest</i>	23
<i>Examples of Safeguards to Apply to Eliminate or Reduce the Threat Created by a Conflict of Interest in Public Practice and Non-Public Practice (Business)</i>	24
<i>Disclosure of a Conflict of Interest and Obtaining Consent to Undertake the Service</i>	24
<i>Circumstances in which Conflicts of Interest Can Pose a Threat to Integrity and Objectivity in Public Practice and Non-Public Practice (Business)</i>	25
<i>Conflict of Interest Threats Applicable Specifically to Members in Public Practice</i>	29
<i>Conflict of Interest Threats Applicable Specifically to Members in Business</i>	30
AICPA Rule 1.300 – General Standards	30
Interpretations Under the General Standards Rule.....	31
<i>Professional Competence</i>	32
<i>Case Study: Competence and Other General Standards</i>	32
<i>Submission of Financial Statements</i>	32

<i>State Board of CPAs of Louisiana: Competence and Professional Standards (§1703 (A, B, C))</i>	33
Compliance with Standards Rule	34
<i>State Board of CPAs of Louisiana: Communication, Applicability, and Cooperation (§1707 D, E, F)</i>	35
Accounting Principles Rule	35
<i>Summary of Interpretations</i>	36
<i>Examples of circumstances that may justify a departure from GAAP:</i>	36
<i>Examples of circumstances that would not ordinarily justify a departure from GAAP:</i>	36
AICPA Rule 1.400 – Acts Discreditable	37
Interpretations Under the Acts Discreditable Rule	37
<i>Acts That Would Be Deemed Discreditable</i>	37
<i>False, Misleading, or Deceptive Acts in Promoting or Marketing Professional Services</i>	37
<i>Use of the CPA Credential</i>	38
<i>Interpretations of the Acts Discreditable Rule Applicable Specifically to Members in Public Practice</i>	39
<i>Louisiana Statute: Working Papers (§37:87)</i>	40
<i>Interpretations of the Acts Discreditable Rule Applicable Specifically to Members in Business</i>	41
<i>State Board of CPAs of Louisiana: Acting Through Others (§1707(A)(1))</i>	43
AICPA and Louisiana Rules Applicable in Public Practice Only	46
AICPA Rule 1.200 – Independence	46
What Is Independence?	46
When Independence <i>is</i> Required	46
When Independence is <i>not</i> Required	46
When Independence is <i>Impaired</i>	47
<i>Case Study: Is Independence Impaired?</i>	47
<i>SEC on Independence</i>	48
Conceptual Framework for Analyzing Threats to Independence	48
Independence Rule as it Applies to Covered Members	49
<i>PCAOB: Rule 3520 Auditor Independence</i>	50
<i>AICPA Independence Rule as it Applies to Non-Covered Members</i>	50
AICPA Rule 1.500 – Fees and Other Types of Remuneration	51
Contingent Fees Rule	51
<i>Louisiana Statute §37:83 (L): Contingent and Referral Fees</i>	51
<i>Examples of Instances Where a Contingent Fee Would Be Permitted:</i>	52
<i>PCAOB: Rule 3521 Contingent Fees</i>	52
<i>Case Study: Contingent Fees</i>	52
<i>Louisiana Statute §37:83 (L)(1)(b): Contingent Fees</i>	52
Commissions and Referral Fees Ruling	53
<i>Disclosure of Permitted Commissions</i>	53
<i>Disclosure of Referral Fees</i>	53
<i>Summary of Other Interpretations</i>	53
<i>Louisiana Statute §37:83 (K): Commissions</i>	54
AICPA Rule 1.600 – Advertising and Other Forms of Solicitation	54
Summary of Interpretations	54
<i>State Board of CPAs of Louisiana: Use of the “CPA Inactive” Designation (§1707(B))</i>	55
AICPA Rule 1.700 – Confidential Client Information	56
Examples of AICPA ethical rulings with respect to client confidentiality	56
<i>Case Study: Confidential Client Information Rule</i>	57
<i>Louisiana Statute §37:86: Confidential Communications</i>	57
AICPA Rule 1.800 – Form of Organization and Name	57
Summary of Interpretations	57
<i>Owners of a Separate Business</i>	58
<i>Case Study: Usage of Individual and Firm Names</i>	58
<i>State Board of CPAs of Louisiana: Firm Name (§1707(C)(1, 3))</i>	59
<i>Alternative Practice Structures</i>	59
Case Studies	60
1. Stop Thief! The Case of the Almost Stolen Clients	60
2. Oops! The Case of the Harmless Mistakes	61
3. Do You Have What It Takes? The Case of the Inadequate Accountant	63
Review Questions	65
Appendix I. Glossaries	67
Louisiana Revised Statutes, Title 37, Chapter 2. Accountants, Part 1. In General	67

§37.73. Definitions	67
AICPA Glossary	70
Appendix II. Answers and Explanations to Review Questions	79
Section I. Current Ethical Issues in the Accounting Profession	79
Section II. Professional Conduct.....	80
Index	85
Endnotes	86